
BUDGET UNIT BRIEF – FY 2026

Fiscal Services Division

July 1, 2025



Ground Floor, State Capitol Building

Des Moines, Iowa 50319

515.281.3566

Auditor of State Reimbursement (DOT) — PRF

Purpose and History

The Office of the Auditor of State provides audit, review, and other technical services to State and local governments to ensure the effective, economical conduct of public activities in a prudent, accountable manner. State departments reimburse the Auditor of State for services provided.

State Funding

The Department of Transportation (DOT) receives appropriations from both the Road Use Tax Fund and the Primary Road Fund (PRF) to fund Auditor of State reimbursements. Historically, 86.0% of the appropriation comes from the PRF. The amount requested by the DOT for these reimbursements is based on annual estimates prepared by the Auditor of State and the previous year's actual expenditures. Reimbursement expenditures remain relatively consistent from year to year. However, certain years show nontraditional increases in expenditures for one-time services, such as work associated with federal American Recovery and Reinvestment Act (2009) requirements.

Audit reports submitted to the DOT are available on the Legislative Services Agency website.

Related Statutes and Administrative Rules

Iowa Code section [11.5B](#)

Budget Unit Number

6450S330137

1519719

More Information

Office of the Auditor of State Audit Report Search: auditor.iowa.gov/audit-reports
LSA Staff Contact: Garry Martin (515.281.4611) garry.martin@legis.iowa.gov